



STATE BOARD OF EQUALIZATION

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Executive Secretary

No. 85/49

April 11, 1985

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 2

Following are brief summaries of legislation introduced or amended during the 1984-85 regular session of the Legislature. These measures relate to the Revenue and Taxation Code or otherwise to the assessing function.

AB 13

Author: Assembly Member Roos, et al.

Action: Amended in Assembly

Date: March 13, 1985

Affected Code Sections: Amends Section 97.2 and adds Section 97.65 to the Revenue and Taxation Code.

Limits property tax rates that a local agency may impose to the rates used in the 1982-83 fiscal year except under specified circumstances.

AB 266

Author: Assembly Member Hannigan

Action: Amended in Assembly

Date: March 14, 1985

Affected Code Sections: Amends Sections 75.12 and 214 of the Revenue and Taxation Code.

As originally introduced, this bill would delete from Section 75.12 the provision that rules adopted by the Board pursuant to this section shall not be subject to review by the Office of Administrative Law.

This bill now includes a provision that would extend the welfare exemption to property owned by an educational institution of collegiate grade meeting specified requirements, which is leased for use exclusively for hospital purposes. This bill would also make various technical clarifying changes in provisions relating to the welfare exemption.

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AB 314

Author: Assembly Members Stirling and Chacon

Action: Introduced

Date: January 17, 1985

Affected Code Sections: Repeals, adds and amends various sections of the Business and Professions Code, the Civil Code and the Code of Civil Procedure.

The bill would create the Common Interest Subdivision Act. It would re-define "planned development", "stock cooperative", "community apartment project" and "condominium", and regulate the development and operation of same.

AB 905

Author: Assembly Member Dennis Brown

Action: Introduced in the Assembly

Date: February 25, 1985

Affected Code Section: Amends Section 75.70 of the Revenue and Taxation Code.

This bill repeals revenue allocation provisions pertaining to the 1983-84 fiscal year.

AB 1077

Author: Assembly Member Jones

Action: Introduced in the Assembly

Date: February 27, 1985

Affected Code Sections: Amends Sections 51 and 70 of the Revenue and Taxation Code.

This bill specifies that any removal of land or of any improvement since the last lien date is considered to be new construction.

AB 1083

Author: Assembly Member Bradley

Action: Introduced in the Assembly

Date: February 27, 1985

Affected Code Section: Adds Section 6266 to the Government Code.

This bill would provide that, in any county that by resolution adopts this section, property tax records maintained by the county may be sealed from public inspection, upon a proper petition by the affected person, providing specified conditions are met.

AB 1210

Author: Assembly Member Robinson

Action: Introduced in the Assembly

Date: March 4, 1985

Affected Code Section: Adds Section 1232 to the Revenue and Taxation Code.

This measure would provide that no action in court could be maintained to enforce the terms of a change-in-ownership agreement pertaining to real property or a mobilehome until the agreement has been recorded or a change-in-ownership statement filed.

AB 1318

Author: Assembly Member Bradley

Action: Introduced in the Assembly

Date: March 4, 1985

Affected Code Sections: Adds Section 33673.1 to the Health and Safety Code, and 5082.1 and 5086.1 to the Revenue and Taxation Code.

This bill would require redevelopment agencies to notify the assessor whenever the agency leases real property for redevelopment. It would also require all public entities to provide the assessor and auditor a copy of any instrument granting title or possession to the public entity together with a map of the property.

AB 1412

Author: Assembly Member Wyman

Action: Introduced in Assembly

Date: March 5, 1985

Affected Code Section: Amends Section 73 of the Revenue and Taxation Code.

This bill would extend indefinitely the exclusion of active solar energy systems from the definition of "newly constructed". This bill would also make a property tax classification or exemption within the meaning of Section 2229 of the Revenue and Taxation Code.

AB 1544

Author: Assembly Member D. Brown

Action: Introduced in the Assembly

Date: March 6, 1985

Affected Code Sections: Amends Section 214 of the Revenue and Taxation Code.

This bill would extend the welfare exemption to property owned by an educational institution of collegiate grade meeting specified requirements,

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AB 1544 (continued)

which is leased for use exclusively for hospital purposes. This bill would also make various technical clarifying changes in provisions relating to the welfare exemption. This bill would make a property tax classification or exemption within the meaning of Section 2229 of the Revenue and Taxation Code.

Note: This bill contains nearly identical language to portions of that in AB 266, Hannigan, discussed prior in this letter.

AB 1591

Author: Assembly Member Moore

Action: Introduced in Assembly

Date: March 6, 1985

Affected Code Section: Adds Section 73.5 to the Revenue and Taxation Code.

This bill would provide that "newly constructed" does not include any soundproofing which is installed on residential property pursuant to an airport-sponsored noise soundproofing program. This bill would become operative only if an implementing Constitutional Amendment is approved by the voters.

AB 1828

Author: Assembly Member Bradley

Action: Introduced in Assembly

Date: March 7, 1985

Affected Code Sections: Amends Section 421 and 422 of the Revenue and Taxation Code.

This bill would expand the definition of open-space land to include land within an agricultural preserve which is subject to a land use plan of a certified local coastal program.

AB 2016

Author: Assembly Member Frazee

Action: Introduced in the Assembly

Date: March 8, 1985

Affected Code Section: Adds Section 51257 to the Government Code.

This bill would permit landowners with land subject to Williamson Act provisions and located within the coastal zone to remove and add portions of land if the local agency amends the boundaries of its local Williamson Act contract.

AB 2104

Author: Assembly Member Hiller

Action: Introduced in the Assembly

Date: March 8, 1985

Affected Code Sections: Amends Sections 50280, 50281, 50282, 50284 and 50290, adds Sections 50280.1 and 50281.1, and repeals Section 50283 of the Government Code. Amends Section 439.1 of the Revenue and Taxation Code.

This bill would change the definition of qualified historical property and cross-reference the new definition for purposes of the provisions relative to valuation of this property for property tax assessment purposes.

AB 2141

Author: Assembly Member Klehs

Action: Introduced in Assembly

Date: March 8, 1985

Affected Code Sections: Amends Sections 29100.6 and 29100.7 of the Government Code and Sections 218 and 17053.5 of the Revenue and Taxation Code.

This bill would increase the homeowners' exemption to the greater of \$7,000 of the full value of a dwelling or 20 percent of the full cash value, as specified, of a dwelling.

AB 2224

Author: Assembly Member Sher

Action: Introduced in Assembly

Date: March 8, 1985

Affected Code Sections: Amends Section 61 of the Revenue and Taxation Code .

This bill would provide that a change in ownership shall include the transfer of air rights or other credits between or among separately assessed parcels within a jurisdiction pursuant to a plan limiting or restricting development on environmental, economic, or public policy grounds.

AB 2331

Author: Assembly Member Floyd

Action: Introduced in Assembly

Date: March 8, 1985

Affected Code Section: Amends Section 64 of the Revenue and Taxation Code.

This bill would provide that when an affiliated group, as defined, obtains control, as defined, in any corporation, or obtains a majority ownership

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AB 2331 (continued)

interest in any partnership or other legal entity through the purchase or transfer of corporate stock, partnership interest, or ownership interests in other legal entities, the purchase or transfer of that stock or other interest shall be a change in ownership of property owned by the corporation, partnership, or other legal entity in which the controlling interest is obtained.

ACA 17

Author: Assembly Member Moore

Action: Introduced in Assembly

Date: March 6, 1985

Affected Code Section: Amends Section 2 of Article XIII A of the Constitution.

This measure would permit the Legislature to provide that the term "newly constructed" does not include the installation of soundproofing on residential property pursuant to an airport-sponsored soundproofing program.

ACA 24

Author: Assembly Member Naylor

Action: Introduced in Assembly

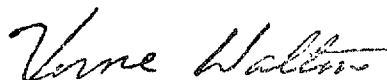
Date: March 8, 1985

Affected Code Section: Amends subdivision (a) of Section 2 of Article XIII A of the Constitution.

This measure would create an exception to reappraisal upon purchases, changes in ownership, or new construction of real property by permitting persons over age 55 years who are eligible for the homeowners' exemption to transfer the base-year value of their principal residence to a replacement dwelling, as defined.

Copies of each of these measures are enclosed for your information.

Sincerely,



Verne Walton, Chief
Assessment Standards Division

VW:wpc

Enclosures

AL-04C-2427A